



बिहार गजट

असाधारण अंक

बिहार सरकार द्वारा प्रकाशित

14 चैत्र 1947 (श०)

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वाणिज्य-कर विभाग

अधिसूचना

2 अप्रील 2025

एस०ओ० 67 दिनांक 4 अप्रील, 2025—बिहार मूल्यवर्द्धित कर अधिनियम, 2005 (2005 की अधिनियम 27), की धारा 10 की उपधारा (2) एवं बिहार माल और सेवा कर अधिनियम, 2017 (बिहार अधिनियम 12, 2017) की धारा 4 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, बिहार राज्यपाल, एतद् द्वारा वाणिज्य-कर विभाग द्वारा निर्गत अधिसूचना संख्या एस० ओ० 43 दिनांक 02 जुलाई, 2007 (समय—समय पर यथासंशोधित) में निम्नलिखित और संशोधन करते हैं, यथा :—

संशोधन

- अधिसूचना संख्या एस०ओ० 43 दिनांक 02 जुलाई, 2007 (जिसे इसमें इसके पश्चात् उक्त अधिसूचना कहा गया है) के साथ उपाबद्ध तालिका में “राज्य-कर अपर आयुक्त (प्र०)” शब्दों, जहाँ कहीं भी ये शब्द हैं, के स्थान पर “राज्य-कर विशेष आयुक्त (प्र०)” शब्द रखे जाएंगे;
- उक्त अधिसूचना के साथ उपाबद्ध तालिका में “अन्वेषण व्यूरो” शब्दों, जहाँ कहीं भी ये शब्द हैं, के स्थान पर “एनालिटिक्स एण्ड बिजनेस इन्टेलिजेंस” शब्द रखे जाएंगे;
- उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 12 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात्, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—

“12 क	राज्य-कर अपर आयुक्त, प्रशासन, केन्द्रीय प्रमंडल	पटना विशेष अंचल एवं पाटलीपुत्र अंचल को प्रदत्त क्षेत्राधिकार।
12 ख	राज्य-कर अपर आयुक्त, एनालिटिक्स एण्ड बिजनेस इन्टेलिजेंस, केन्द्रीय प्रमंडल	पटना विशेष अंचल एवं पाटलीपुत्र अंचल को प्रदत्त क्षेत्राधिकार।

	89 ख	राज्य—कर उपायुक्त, प्रवर्तन, सारण प्रमंडल	हाजीपुर अंचल, सारण अंचल—1 सारण अंचल—2, सिवान अंचल एवं गोपालगंज अंचल को प्रदत्त क्षेत्राधिकार।
22.		उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 90 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—	
	"90 क	राज्य—कर सहायक आयुक्त, प्रशासन, सारण प्रमंडल	हाजीपुर अंचल, सारण अंचल—1 सारण अंचल—2, सिवान अंचल एवं गोपालगंज अंचल को प्रदत्त क्षेत्राधिकार।
	90 ख	राज्य—कर सहायक आयुक्त, प्रवर्तन, सारण प्रमंडल	हाजीपुर अंचल, सारण अंचल—1 सारण अंचल—2, सिवान अंचल एवं गोपालगंज अंचल को प्रदत्त क्षेत्राधिकार।
23.		उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 99 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—	
	"99 क	राज्य—कर अपर आयुक्त, प्रशासन, मगध प्रमंडल	गया अंचल—1, गया अंचल—2, सासाराम अंचल, भभुआ अंचल, औरंगाबाद अंचल, जहानाबाद अंचल एवं नवादा अंचल को प्रदत्त क्षेत्राधिकार।
	99 ख	राज्य—कर अपर आयुक्त, एनालिटिक्स एण्ड बिजनेस इन्टेलिजेंस, मगध प्रमंडल	गया अंचल—1, गया अंचल—2, सासाराम अंचल, भभुआ अंचल, औरंगाबाद अंचल, जहानाबाद अंचल एवं नवादा अंचल को प्रदत्त क्षेत्राधिकार।
	99 ग	राज्य—कर अपर आयुक्त, प्रवर्तन, मगध प्रमंडल	गया अंचल—1, गया अंचल—2, सासाराम अंचल, भभुआ अंचल, औरंगाबाद अंचल, जहानाबाद अंचल एवं नवादा अंचल को प्रदत्त क्षेत्राधिकार।
24.		उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 100 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—	
	"100 क	राज्य—कर संयुक्त आयुक्त, प्रशासन, मगध प्रमंडल	गया अंचल—1, गया अंचल—2, सासाराम अंचल, भभुआ अंचल, औरंगाबाद अंचल, जहानाबाद अंचल एवं नवादा अंचल को प्रदत्त क्षेत्राधिकार।
	100 ख	राज्य—कर संयुक्त आयुक्त, प्रवर्तन, मगध प्रमंडल	गया अंचल—1, गया अंचल—2, सासाराम अंचल, भभुआ अंचल, औरंगाबाद अंचल, जहानाबाद अंचल एवं नवादा अंचल को प्रदत्त क्षेत्राधिकार।
25.		उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 101 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—	
	"101 क	राज्य—कर उपायुक्त, प्रशासन, मगध प्रमंडल	गया अंचल—1, गया अंचल—2, सासाराम अंचल, भभुआ अंचल, औरंगाबाद अंचल, जहानाबाद अंचल एवं नवादा अंचल को प्रदत्त क्षेत्राधिकार।

		क्षेत्राधिकार।
134 ख	राज्य—कर उपायुक्त, प्रवर्तन, पूर्णियाँ प्रमंडल	खगड़िया अंचल, पूर्णियाँ अंचल—1, पूर्णियाँ अंचल—2, मधेपुरा अंचल, सहरसा अंचल, किशनगंज अंचल, फारबिसगंज अंचल, कटिहार अंचल एवं सुपौल अंचल को प्रदत्त क्षेत्राधिकार।
34.	उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 135 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—	
"135 क	राज्य—कर सहायक आयुक्त, प्रशासन, पूर्णियाँ प्रमंडल	खगड़िया अंचल, पूर्णियाँ अंचल—1, पूर्णियाँ अंचल—2, मधेपुरा अंचल, सहरसा अंचल, किशनगंज अंचल, फारबिसगंज अंचल, कटिहार अंचल एवं सुपौल अंचल को प्रदत्त क्षेत्राधिकार।
135 ख	राज्य—कर सहायक आयुक्त, प्रवर्तन, पूर्णियाँ प्रमंडल	खगड़िया अंचल, पूर्णियाँ अंचल—1, पूर्णियाँ अंचल—2, मधेपुरा अंचल, सहरसा अंचल, किशनगंज अंचल, फारबिसगंज अंचल, कटिहार अंचल एवं सुपौल अंचल को प्रदत्त क्षेत्राधिकार।
35.	उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 152 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—	
"152 क	राज्य—कर अपर आयुक्त, प्रशासन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झांझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।
152 ख	राज्य—कर अपर आयुक्त, एनालिटिक्स एण्ड बिजनेस इन्टेलिजेंस, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झांझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।
152 ग	राज्य—कर अपर आयुक्त, प्रवर्तन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झांझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।
36.	उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 153 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—	
"153 क	राज्य—कर संयुक्त आयुक्त, प्रशासन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झांझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।
153 ख	राज्य—कर संयुक्त आयुक्त, प्रवर्तन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झांझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।

37. उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 154 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात्, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—

“154 क	राज्य—कर उपायुक्त, प्रशासन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झंझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।
154 ख	राज्य—कर उपायुक्त, प्रवर्तन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झंझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।

38. उक्त अधिसूचना के साथ उपाबद्ध तालिका के क्रमांक 155 एवं उसकी तत्संबंधी प्रविष्टियों के पश्चात्, उक्त तालिका के स्तंभ (1), (2) एवं (3) में निम्नलिखित नया क्रमांक एवं उनकी तत्संबंधी प्रविष्टियों को अंतःस्थापित किया जायेगा, यथा :—

“155 क	राज्य—कर सहायक आयुक्त, प्रशासन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झंझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।
155 ख	राज्य—कर सहायक आयुक्त, प्रवर्तन, दरभंगा प्रमंडल	दरभंगा अंचल—1, दरभंगा अंचल—2, बेगुसराय अंचल, मधुबनी अंचल, झंझारपुर अंचल, समस्तीपुर अंचल एवं तेघड़ा अंचल को प्रदत्त क्षेत्राधिकार।

39. उक्त अधिसूचना के साथ उपाबद्ध तालिका के स्तंभ (2) में अंकित अंचल के विभिन्न इकाईयों का क्षेत्राधिकार स्तंभ (3) में अंकित सम्पूर्ण अंचल का क्षेत्राधिकार होगा।

40. यह अधिसूचना आयुक्त द्वारा आदेश से विनिर्दिष्ट तिथि से प्रभावी होगी।

[(सं०सं०-६ / प०सू०-१९-०१ / २०१७-१५७५)]
बिहार—राज्यपाल के आदेश से,
संजय कुमार सिंह,
राज्य कर आयुक्त—सह—सचिव,
वाणिज्य—कर विभाग,
बिहार, पटना।

2 अप्रैल 2025

एस०ओ० 67 दिनांक 4 अप्रैल, 2025 का अंग्रेजी में निम्नलिखित अनुवाद बिहार राज्यपाल के प्राधिकार से इसके द्वारा प्रकाशित किया जाता है जो भारतीय संविधान के अनुच्छेद 348 के खण्ड (3) के अधीन अंग्रेजी भाषा में उसका प्राधिकृत पाठ समझा जाय।

[(सं०सं०-६ / प०सू०-१९-०१ / २०१७-१५७५)]
बिहार—राज्यपाल के आदेश से,
संजय कुमार सिंह,
राज्य कर आयुक्त—सह—सचिव,
वाणिज्य—कर विभाग,
बिहार, पटना।

The 2nd April 2025

S.O. 67 Date 4 April 2025—In exercise of the powers conferred by sub section (2) of section 10 of the Bihar Value Added Tax Act, 2005 (Act 27 of 2005) and sub-section (2) of section 4 of the Bihar Goods and Services Tax Act, 2017 (The Bihar Act 12, 2017), the Governor of Bihar is hereby pleased to make the following further amendments in notification numbers S.O. 43 dated the 2nd July, 2007 (as amended from time to time) issued by the Commercial Taxes Department, namely:-

Amendments

1. In the Table appended to notification number S.O. 43, dated 2nd July, 2007 (hereinafter referred to as the said notification), for the words “Additional Commissioner of State Tax (Admin)”, wherever they occur, the words “Special Commissioner of State Tax (Admin)” shall be substituted;

2. In the Table appended to the said notification, for the words “Investigation Bureau”, wherever they occur, the words “Analytics and Business Intelligence” shall be substituted;

3. After serial number 12 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"12 A	Additional Commissioner of State Tax, Administration, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle
12 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle
12 C	Additional Commissioner of State Tax, Enforcement, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle

4. After serial number 13 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"13A	Joint Commissioner of State Tax, Administration, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle
13 B	Joint Commissioner of State Tax, Enforcement, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle

5. After serial number 14 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"14A	Deputy Commissioner of State Tax, Administration, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle
14 B	Deputy Commissioner of State Tax, Enforcement, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle

6. After serial number 15 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"15A	Assistant Commissioner of State Tax, Administration, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle
15 B	Assistant Commissioner of State Tax, Enforcement, Central Division	The territorial jurisdictions assigned to Patna Special Circle and Patliputra Circle

7. After serial number 23 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"23 A	Additional Commissioner of State Tax, Administration, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.
23 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.

23 C	Additional Commissioner of State Tax, Enforcement, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.
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8. After serial number 24 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"24 A	Joint Commissioner of State Tax, Administration, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.
24 B	Joint Commissioner of State Tax, Enforcement, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.

9. After serial number 25 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"25 A	Deputy Commissioner of State Tax, Administration, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.
25 B	Deputy Commissioner of State Tax, Enforcement, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.

10. After serial number 26 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"26 A	Assistant Commissioner of State Tax, Administration, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.
26 B	Assistant Commissioner of State Tax, Enforcement, Patna East Division, Patna	The territorial jurisdictions assigned to Biharsharif Circle, Barh Circle, Patna City East Circle, Patna City West Circle, Kadamkuan Circle and Patna North Circle.

11. After serial number 44 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"44 A	Additional Commissioner of State Tax, Administration, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle- 1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2
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44 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle-1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2
44 C	Additional Commissioner of State Tax, Enforcement, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle-1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2

12. After serial number 45 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"45 A	Joint Commissioner of State Tax, Administration, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle-1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2
45 B	Joint Commissioner of State Tax, Enforcement, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle,

		Patna Madhya Circle-1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2
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13. After serial number 46 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"46 A	Deputy Commissioner of State Tax, Administration, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle-1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2
46 B	Deputy Commissioner of State Tax, Enforcement, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle-1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2

14. After serial number 47 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"47 A	Assistant Commissioner of State Tax, Administration, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle-1, Patna Madhya Circle-2, Gandhi
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		Maidan Circle, Patna South Circle-1 and Patna South Circle-2
47 B	Assistant Commissioner of State Tax, Enforcement, Patna West Division, Patna	The territorial jurisdictions assigned to Shahabad Circle, Buxar Circle, Danapur Circle-1, Danapur Circle-2, Patna West Circle, Patna Madhya Circle- 1, Patna Madhya Circle-2, Gandhi Maidan Circle, Patna South Circle-1 and Patna South Circle-2

15. After serial number 66 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"66 A	Additional Commissioner of State Tax, Administration, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle- 1, Muzaffarpur West Circle-2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle
66 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle- 1, Muzaffarpur West Circle-2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle
66 C	Additional Commissioner of State Tax, Enforcement, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle- 1, Muzaffarpur West Circle-2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle

16. After serial number 67 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"67 A	Joint Commissioner of State Tax, Administration, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle-1, Muzaffarpur West Circle-2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle
67 B	Joint Commissioner of State Tax, Enforcement, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle-1, Muzaffarpur West Circle-2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle

17. After serial number 68 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"68 A	Deputy Commissioner of State Tax, Administration, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle-1, Muzaffarpur West Circle- 2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle
68 B	Deputy Commissioner of State Tax, Enforcement, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle-1, Muzaffarpur West Circle- 2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle

18. After serial number 69 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"69 A	Assistant Commissioner of State Tax, Administration, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle-1, Muzaffarpur West Circle-2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle
69 B	Assistant Commissioner of State Tax, Enforcement, Tirhut Division	The territorial jurisdictions assigned to Muzaffarpur East Circle, Muzaffarpur West Circle-1, Muzaffarpur West Circle-2, Champaran Circle, Bettiah Circle, Raxaul Circle, Sitamarhi Circle and Bagaha Circle

19. After serial number 87 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"87 A	Additional Commissioner of State Tax, Administration, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle
87 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle
87 C	Additional Commissioner of State Tax, Enforcement, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle

20. After serial number 88 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"88 A	Joint Commissioner of State Tax, Administration, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle
88 B	Joint Commissioner of State Tax, Enforcement, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle

21. After serial number 89 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"89 A	Deputy Commissioner of State Tax, Administration, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle
89 B	Deputy Commissioner of State Tax, Enforcement, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle

22. After serial number 90 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"90 A	Assistant Commissioner of State Tax, Administration, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle
90 B	Assistant Commissioner of State Tax, Enforcement, Saran Division	The territorial jurisdictions assigned to Hajipur Circle, Saran Circle-1, Saran Circle-2, Siwan Circle and Gopalganj Circle

23. After serial number 99 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"99 A	Additional Commissioner of State Tax, Administration, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle
99 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle
99 C	Additional Commissioner of State Tax, Enforcement, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle

24. After serial number 100 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"100 A	Joint Commissioner of State Tax, Administration, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle
100 B	Joint Commissioner of State Tax, Enforcement, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle

25. After serial number 101 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"101 A	Deputy Commissioner of State Tax, Administration, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle
101 B	Deputy Commissioner of State Tax, Enforcement, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle

26. After serial number 102 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"102 A	Assistant Commissioner of State Tax, Administration, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle
102 B	Assistant Commissioner of State Tax, Enforcement, Magadh Division	The territorial jurisdictions assigned to Gaya Circle-1, Gaya Circle-2, Sasaram Circle, Bhabhua Circle, Aurangabad Circle, Jehanabad Circle and Nawada Circle

27. After serial number 118 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"118 A	Additional Commissioner of State Tax, Administration, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle
118 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle
118 C	Additional Commissioner of State Tax, Enforcement, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle

28. After serial number 119 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"119 A	Joint Commissioner of State Tax, Administration, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle
119 B	Joint Commissioner of State Tax, Enforcement, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle

29. After serial number 120 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"120 A	Deputy Commissioner of State Tax, Administration, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle
120 B	Deputy Commissioner of State Tax, Enforcement, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle

30. After serial number 121 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"121 A	Assistant Commissioner of State Tax, Administration, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle
121 B	Assistant Commissioner of State Tax, Enforcement, Bhagalpur Division	The territorial jurisdictions assigned to Munger Circle, Bhagalpur Circle-1, Bhagalpur Circle-2, Lakhisarai Circle and Jamui Circle

31. After serial number 132 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"132 A	Additional Commissioner of State Tax, Administration, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and
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132 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Purnea Division	Supaul Circle The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle
132 C	Additional Commissioner of State Tax, Enforcement, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle

32. After serial number 133 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"133 A	Joint Commissioner of State Tax, Administration, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle
133 B	Joint Commissioner of State Tax, Enforcement, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle

33. After serial number 134 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"134 A	Deputy Commissioner of State Tax, Administration, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle
134 B	Deputy Commissioner of State Tax, Enforcement, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle

34. After serial number 135 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"135 A	Assistant Commissioner of State Tax, Administration, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle
135 B	Assistant Commissioner of State Tax, Enforcement, Purnea Division	The territorial jurisdictions assigned to Khagaria Circle, Purnea Circle-1, Purnea Circle-2, Madhepura Circle, Saharsa Circle, Kishanganj, Circle, Forbesganj Circle, Katihar Circle and Supaul Circle

35. After serial number 152 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"152 A	Additional Commissioner of State Tax, Administration, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle
152 B	Additional Commissioner of State Tax, Analytics and Business Intelligence, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle
152 C	Additional Commissioner of State Tax, Enforcement, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle

36. After serial number 153 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"153 A	Joint Commissioner of State Tax, Administration, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle
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153 B	Joint Commissioner of State Tax, Enforcement, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle
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37. After serial number 154 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"154 A	Deputy Commissioner of State Tax, Administration, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle
154 B	Deputy Commissioner of State Tax, Enforcement, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle

38. After serial number 155 and its corresponding entries of the Table appended to the said notification, the following new serial number and their corresponding entries shall be inserted in columns (1), (2) and (3) of the said Table, namely:-

"155 A	Assistant Commissioner of State Tax, Administration, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle
155 B	Assistant Commissioner of State Tax, Enforcement, Darbhanga Division	The territorial jurisdictions assigned to Darbhanga Circle-1, Darbhanga Circle-2, Begusarai Circle, Madhubani Circle, Jhanjharpur Circle, Samastipur Circle and Teghra Circle

39. In the table appended to the said notification, jurisdiction of the different units of the circle mentioned in the column (2) of the said Table is whole of the jurisdiction mentioned in the corresponding column (3).

40. This notification shall come into force with effect from such date as the Commissioner may, by order, specify.

[(File No. 6/ Pa.Sri – 19-01/2017-1575)]

By the order of Governor of Bihar,

Sanjay Kumar Singh,

Commissioner State Tax-cum-Secretary,

Commercial Taxes Department,

Bihar, Patna.

अधीक्षक, सचिवालय मुद्रणालय,

बिहार, पटना द्वारा प्रकाशित एवं मुद्रित ।

बिहार गजट (असाधारण) 227-571+10-डी०टी०पी० ।

Website: <http://egazette.bih.nic.in>